## Abstract of the Disclosure:

09/ 996279

A double gate MOSFET transistor and a method for fabricating it are described. In this case, a semiconductor layer structure of a transistor channel to be formed is embedded in a spacer material and contact-connected by source and drain regions which are filled into depressions that are etched on opposite sides of the semiconductor layer structure.

Afterwards, the spacer material is etched out selectively and

replaced by the electrically conductive gate electrode

material.

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